

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 1965/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2015-16

**Shri Muthuramalingam,**  
6/166-11, Pilliyar Kovil Street,  
Indra Nagar, Kovilpatti,  
Thoothukudi – 628 501.

**The Income Tax Officer,**  
Vs. Ward 1,  
Tuticorin.

**PAN: AJFPM 4981Q**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Veerabathran Prasantham,  
Advocate

प्रत्यर्थी की ओर से/Respondent by

: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 16.09.2025

घोषणा की तारीख/Date of Pronouncement

: 16.09.2025

**आदेश / ORDER**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 30.05.2025, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2015-16.

2. At the very outset, we notice that the order passed by the First Appellate Authority (FAA) is ex-parte, since there was no compliance from the assessee to three notices issued from the office of the First Appellate Authority. Further, we also notice that the assessment has been completed on best judgment assessment u/s. 147 r.w.s. 144 r.w.s.144B of the Act.

3. The Ld.AR for the assessee submitted that FAA had dismissed the appeal by passing an ex-parte order, on the ground that assessee did not respond to the hearing notices issued from the office of the FAA. The Ld.AR submitted that the assessee was unaware of the income-tax proceedings and did not check his e-mail frequently. Therefore, the assessee has failed to take note of the hearing notices issued through e-mail and hence, he could not appear during the appellate proceedings. The Ld.AR further submitted that the assessment has also been completed on best judgment basis u/s.144 of the Act. Therefore, it was prayed in the interest of justice and equity, the issue may be restored to the files of the AO as a last opportunity for proper representation of his case.

4. The Ld.DR submitted that adequate opportunities were provided from the offices of the AO and the FAA and there is no

violation of principles of natural justice. Therefore, it was prayed the appeal of the assessee may be dismissed.

5. We have heard rival submissions and perused the materials on record. The proceedings before the AO as well as the FAA was ex-parte, since the assessee did not respond to various notices issued. The Ld.AR submitted that the assessee was unaware of the income-tax proceedings and did not take note of the notices issued during the assessment and appellate proceedings. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the offices of the FAA and the AO. However, in the interest of justice and fair play, we are of the view that the matter ought to be restored to the files of the AO with a condition assessee pays a cost of Rs.10,000/- (Rupees ten thousand only) to be paid to Tamil Nadu State Legal Services Authority at the Hon'ble High Court of Madras. The amount of Rs.10,000/- shall be paid within a month's time from the date of receipt of this order and assessee shall produce the receipt for the said payment before the AO. Accordingly, the matter is remitted to the files of the AO for fresh adjudication. The AO shall afford reasonable opportunity of hearing to the assessee. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 16<sup>th</sup> September, 2025 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 16<sup>th</sup> pSeptember, 2025

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.